

Tax Bulletin

Tax Bulletin 4-07

Effective Date: April 1, 2007

Re: Imposition of Highway Tax by Midway and Mt. Pleasant

Utah Code Ann. Section 59-12-1001 authorizes the legislative body of a municipality to impose a .25 percent highways tax.

The municipalities of Midway and Mt. Pleasant have adopted ordinances to impose the .25 percent highways tax for sales occurring in those municipalities on or after April 1, 2007.

Vendors must collect the highways tax, in addition to other state and local taxes imposed, on all taxable sales and services occurring in Midway and Mt. Pleasant on or after April 1, 2007.

The increased tax rate will be reflected on sales tax returns beginning with the April monthly period (for monthly filers), the April-June quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

QUESTIONS...



E-mail: taxmaster@utah.gov
Internet: tax.utah.gov
Phone: (801) 297-2200
Toll Free: 1-800-662-4335
TDD: (801) 297-2020

Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.

For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.



Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

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